

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In Re:

Case No. 05-44481RDD

DELPHI CORPORATION, ET AL.,

Chapter 11 (Jointly Administered)

Debtor(s).

Hon. Robert D. Drain

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PROOF OF SERVICE

The undersigned certifies that on June 10, 2008, a copy of State of Michigan, Department of Treasury's Supplemental Response to Debtors' Statement of Disputed Issues with Respect to Proof of Claim Number 16633, with Respect to Michigan Single Business Taxes for the Period of January 1, 2005 through October 7, 2005 (State of Michigan Department of Treasury – SBT Taxes) was served upon the following parties either electronically or by depositing said copies in the U.S. Mail, postage prepaid:

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Dated: June 10, 2008